IN THE CLAIMS

- 1. (currently amended): A non-optical electronic semiconductor device comprising:
- a sapphire support substrate including at least one groove;
- a first insulation layer on top of the support substrate;
- an SOI layer formed on top of the first insulation layer; [[and]]
- a first element layer formed on the SOI layer, [[;]]

wherein the at least one groove extends below a target element in the first element layer whose dielectric loss is to be controlled; among the at least one element;

- a second insulation layer formed on top of the first element layer; and
- at least one additional element layer formed on top of the second insulation layer.
- 2. (currently amended): The semiconductor device according to claim 1, wherein the at least one groove is formed such that a reverse <u>lower</u> face of the first insulation layer is exposed.
- 3. (currently amended): The semiconductor device according to claim 1, wherein the at least one target element is an analog element.
- 4. (original): The semiconductor device according to claim 3, wherein the analog element is an inductor.
 - 5. (canceled)
 - 6. (currently amended): A non-optical electronic semiconductor device comprising:
 - a <u>sapphire</u> support substrate including at least one groove;
 - a first insulation layer formed on the support substrate;
 - an SOI layer formed on the first insulation layer; [[and]]

- a plurality of analog elements formed on the SOI layer, [[;]]
- wherein the at least one groove extends below one or more analog elements among the plurality of analog elements;
 - a second insulation layer formed over the plurality of analog elements; and at least one additional element layer formed on top of the second insulation layer.
- 7. (currently amended): The semiconductor device according to claim 6, wherein the groove is formed such that a reverse lower face of the first insulation layer is exposed.
- 8. (previously presented): The semiconductor device according to claim 6, wherein the one or more analog elements are inductors.
- 9. (currently amended): The semiconductor device according to claim 6, wherein the target element is an element one or more analog elements are elements for which control of [[the]] dielectric loss is sought, among the plurality of analog elements.
 - 10.-20. (canceled)
 - 21. (new): A non-optical electronic semiconductor device comprising:
 - a support substrate including at least one groove;
 - a first insulation layer on top of the support substrate;
 - an SOI layer formed on top of the first insulation layer;
 - a first element layer formed in a first-element area on the SOI layer,
- wherein the at least one groove extends below a target element in the first element layer whose dielectric loss is to be controlled;
 - a second insulation layer formed on top of the first element layer; and

at least one additional element layer formed on top of the second insulation layer;
the substrate further comprising a plurality of bonding pads surrounding the first-element area; and

wherein no groove is formed below the plurality of bonding pads.

- 22. (new): The semiconductor device according to claim 21, wherein the target element is a high-frequency circuit.
- 23. (new): The semiconductor device according to claim 21, wherein the support substrate is a sapphire substrate.
- 24. (new): The semiconductor device according to claim 21, wherein the at least one groove is formed such that a lower face of the first insulation layer is exposed.
- 25. (new): The semiconductor device according to claim 21, wherein the target element is an analog element.
- 26. (new): The semiconductor device according to claim 25, wherein the analog element is an inductor.
 - 27. (new): A non-optical electronic semiconductor device comprising:
 - a support substrate including at least one groove;
 - a first insulation layer formed on the support substrate;
 - an SOI layer formed on the first insulation layer;
 - a plurality of analog elements formed in an analog-element area on the SOI layer,

wherein the at least one groove extends below one or more analog elements among the plurality of analog elements;

a second insulation layer formed over the plurality of analog elements; and at least one additional element layer formed on top of the second insulation layer; the substrate further comprising a plurality of bonding pads surrounding the analog-element area; and

wherein no groove is formed below the plurality of bonding pads.

- 28. (new): The semiconductor device according to claim 27, wherein said one or more analog elements are inductors.
- 29. (new): The semiconductor device according to claim 27, wherein said one or more analog elements are elements for which control of dielectric loss is sought.
- 30. (new): The semiconductor device according to claim 27, wherein the support substrate is a sapphire substrate.
- 31. (new): The semiconductor device according to claim 27, wherein the groove is formed such that a lower face of the first insulation layer is exposed.
- 32. (new): The semiconductor device according to claim 1, wherein the target element is a high-frequency circuit.